

RECEIVED
CENTRAL FAX CENTER

OCT 11 2005

LAW OFFICES OF
FAY KAPLUN & MARCIN, LLP
INTELLECTUAL PROPERTY LAW150 BROADWAY, SUITE 702
NEW YORK, NEW YORK 10038
PHONE: (212) 619-6000
FAX: (212) 619-0276
WWW.FKMIPLAW.COM**FACSIMILE COVER SHEET**

FAX NO : 1-571-273-8300

TO : Commissioner for Patents
Mail Stop: AF

FROM : Tamanika Matthew
Fay Kaplun & Marcin, LLP

DATE : October 11, 2005

SUBJECT : U.S. Patent Applm. Serial No. 10/690,388
for *Method and System for Improving the Contrast*
of LCD's using Circular Polarization
Inventor(s): Gurevich et al.
Your Ref.: 1549
Our Ref.: 40129/00901

NUMBER OF PAGES INCLUDING COVER : 12

MESSAGE:

Please see attached.

IF ANY PAGES WERE NOT RECEIVED OR ARE ILLEGIBLE, PLEASE CALL (212) 619-6000 AS SOON AS POSSIBLE.
 The information contained in this facsimile message is attorney privileged and confidential information intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us by telephone, and return the original message to us at the above address via the U.S. Postal Service. We will reimburse any costs you incur in notifying us and returning the message to us. Thank you.

CENTRAL FAX CENTER

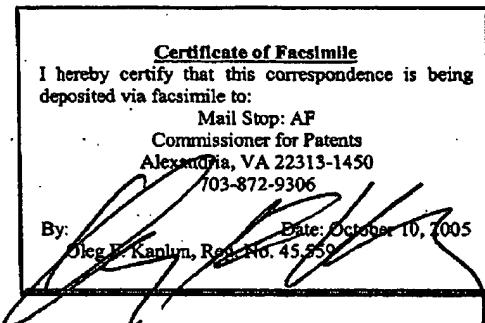
OCT 11 2005

[40129/00901]

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Gurevich et al.
 Serial No. : 10/690,388
 Filed : October 21, 2003
 For : Method and System for Improving the Contrast of LCDs using Circular Polarization
 Group Art Unit : 2871
 Examiner : Zhi Qiang Qi

Mail Stop: AF
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

TRANSMITTAL

In response to the Final Office Action mailed August 10, 2005, please find a Response for filing in the above-identified application. Since the Response is being filed within the two-month period of the Final Office Action mailing date, Applicants respectfully request that the Examiner's response to be issued within the three-month period of the Final Office Action mailing date (i.e., by November 10, 2005). No fees are believed to be required. However, the Commissioner is authorized to charge the Deposit Account of Fay Kaplun & Marcin, LLP No. 50-1492 any additional required fees. A copy of this paper is enclosed for that purpose.

Respectfully submitted,

By:

Oleg F. Kaplun
Oleg F. Kaplun (Reg. No. 45,559)

FAY KAPLUN & MARCIN, LLP
 150 Broadway, Suite 702
 New York, N.Y. 10038
 (212) 619-6000 (telephone)
 (212) 619-0276 (facsimile)

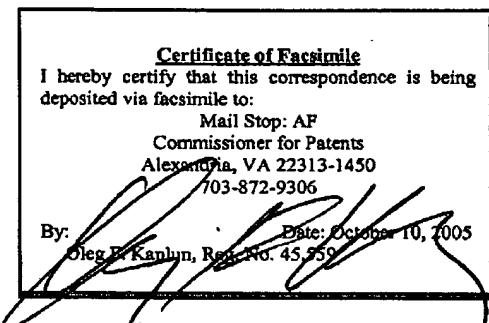
Dated: October 10, 2005

OCT 11 2005 [40129/00901]

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Gurevich et al.
 Serial No. : 10/690,388
 Filed : October 21, 2003
 For : Method and System for Improving the Contrast of LCDs using Circular Polarization
 Group Art Unit : 2871
 Examiner : Zhi Qiang Qi

Mail Stop: AF
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

TRANSMITTAL

In response to the Final Office Action mailed August 10, 2005, please find a Response for filing in the above-identified application. Since the Response is being filed within the two-month period of the Final Office Action mailing date, Applicants respectfully request that the Examiner's response to be issued within the three-month period of the Final Office Action mailing date (i.e., by November 10, 2005). No fees are believed to be required. However, the Commissioner is authorized to charge the Deposit Account of **Fay Kaplun & Marcin, LLP No. 50-1492** any additional required fees. A copy of this paper is enclosed for that purpose.

Respectfully submitted,

Dated: October 10, 2005

By:

Oleg F. Kaplun
 Oleg F. Kaplun(Reg. No. 45,559)

FAY KAPLUN & MARCIN, LLP
 150 Broadway, Suite 702
 New York, N.Y. 10038
 (212) 619-6000 (telephone)
 (212) 619-0276 (facsimile)

RECEIVED
CENTRAL FAX CENTER

OCT 11 2005

[40129/00901]

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Gurevich et al.
Serial No. : 10/690,388
Filed : October 21, 2003
For : Method and System for Improving the Contrast of LCDs
using Circular Polarization
Group Art Unit : 2871
Examiner : Zhi Qiang Qi

Mail Stop: AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE UNDER RULE 116

In response to the Final Office Action mailed on August 10, 2005, please consider the
following remarks: